



# Financial Statistics

Statistics as of September 30, 2007





## Financial Statistics



## Net Assets by Component

**Last Five Years**  
**(Accrual Basis of Accounting)**

	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental activities-					
Invested in capital assets, net of related debt	\$162,113,491	\$213,971,965	\$191,409,740	\$218,160,338	\$207,796,040
Restricted	62,407,428	30,619,598	77,452,591	72,855,857	116,954,632
Unrestricted	59,450,222	59,840,433	66,432,282	75,249,052	84,650,547
Total governmental activities net assets	\$283,971,141	\$304,431,996	\$335,294,613	\$366,265,247	\$409,401,219
Business-type activities-					
Invested in capital assets, net of related debt	\$133,189,058	\$153,895,969	\$166,695,648	\$184,270,630	\$203,541,558
Restricted	27,313,591	21,409,980	20,737,192	17,534,251	21,938,288
Unrestricted	30,211,234	30,540,616	35,012,093	44,027,327	46,524,348
Total business-type activities net assets	\$190,713,883	\$205,846,565	\$222,444,933	\$245,832,208	\$272,004,194
Primary government-					
Invested in capital assets, net of related debt	\$295,302,549	\$367,867,934	\$358,105,388	\$402,430,968	\$411,337,598
Restricted	89,721,019	52,029,578	98,189,783	90,390,108	138,892,920
Unrestricted	89,661,456	90,381,049	101,444,375	119,276,379	131,174,895
Total primary government activities net assets	\$474,685,024	\$510,278,561	\$557,739,546	\$612,097,455	\$681,405,413

Note: City of Round Rock, Texas first applied GASB Statement No. 34 in fiscal year 2003; therefore, government-wide financial information for years prior to fiscal year 2003 is not available.

# Financial Statistics

## Changes in Net Assets

### Last Five Years (Accrual Basis of Accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>Expenses:</b>					
Governmental activities-					
General government	\$19,642,141	\$19,713,687	\$20,282,360	\$21,634,710	\$21,926,050
Public safety	19,066,383	20,966,487	22,762,219	27,724,273	28,879,882
Public works	16,588,968	18,072,178	20,919,303	24,804,177	27,114,039
Culture and recreation	9,325,558	10,246,850	10,921,173	11,714,066	11,905,643
Interest on long-term debt	7,393,065	7,433,425	8,358,830	7,950,242	7,463,588
Total governmental activities expenses	72,016,115	76,432,627	83,243,885	93,827,468	97,289,202
Business-type activities-					
Water and sewer utility	20,182,559	22,543,579	25,051,538	27,783,218	28,873,665
Golf course	162,996	173,136	215,595	150,029	167,906
Total business-type activities expenses	20,345,555	22,716,715	25,267,133	27,933,247	29,041,571
Total primary government expenses	92,361,670	99,149,342	108,511,018	121,760,715	126,330,773
<b>Program revenues:</b>					
Governmental activities-					
Charges for services-					
General government	1,356,528	1,409,825	1,352,613	2,021,621	1,766,153
Public safety	1,437,534	1,712,535	2,674,255	2,371,379	2,851,787
Public works	1,149,150	872,929	1,040,788	1,139,836	1,337,371
Culture and recreation	1,976,438	2,137,179	1,941,047	2,408,710	2,489,438
Operating grants and contributions	672,000	660,273	625,905	1,057,821	931,269
Capital grants and contributions	17,982,478	11,768,405	14,435,954	12,548,335	17,322,551
Total govt. activities program revenues	24,574,128	18,561,146	22,070,562	21,547,702	26,698,569
Business-type activities-					
Charges for services-					
Water and sewer utility	24,002,196	24,962,107	27,161,741	30,566,103	30,968,868
Golf course	453,238	486,097	427,504	476,082	476,025
Capital grants and contributions	98,866	661,869	1,187,383	2,310,171	4,383,669
Total business-type activities program revenues	24,554,300	26,110,073	28,776,628	33,352,356	35,828,562
Total primary govt. program revenues	49,128,428	44,671,219	50,847,190	54,900,058	62,527,131
Net (expense) revenue-					
Governmental activities	(47,441,987)	(57,871,481)	(61,173,323)	(72,279,766)	(70,590,633)
Business-type activities	4,208,745	3,393,358	3,509,495	5,419,109	6,786,991
Total primary government net expense	(43,233,242)	(54,478,123)	(57,663,828)	(66,860,657)	(63,803,642)

Note: City of Round Rock, Texas first applied GASB Statement No. 34 in fiscal year 2003; therefore, government-wide financial information for years prior to fiscal year 2003 is not available.

**Changes in Net Assets (Cont.)**

**Last Five Years**  
**(Accrual Basis of Accounting)**

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>General revenues and other changes in net assets:</b>					
Governmental activities-					
Taxes-					
Property	\$17,463,237	\$18,699,378	\$20,486,575	\$21,632,249	\$24,409,535
Franchise	4,255,978	4,687,213	4,488,608	4,990,439	5,499,222
Sales	45,023,664	48,642,969	58,052,509	64,935,779	68,988,092
Hotel occupancy	1,618,744	1,650,148	1,905,049	2,268,619	2,838,689
Public service	205,185	210,090	212,565	227,784	257,384
Investment earnings	1,990,200	1,585,398	3,932,154	7,232,842	9,912,657
Miscellaneous	334,869	121,610	206,057	122,499	152,805
Transfers	2,238,068	2,735,530	2,752,423	1,840,189	1,668,221
<b>Total governmental activities</b>	<b>73,129,945</b>	<b>78,332,336</b>	<b>92,035,940</b>	<b>103,250,400</b>	<b>113,726,605</b>
Business-type activities-					
Impact fees	6,215,734	5,810,326	8,648,921	9,261,152	10,609,090
Unrestricted grants and contributions	9,206,954	8,056,091	6,165,506	8,134,901	9,388,762
Investment earnings	901,541	588,816	997,802	2,363,692	1,055,364
Miscellaneous	-	19,621	29,067	48,610	-
Transfers	(2,238,068)	(2,735,530)	(2,752,423)	(1,840,189)	(1,668,221)
<b>Total business-type activities</b>	<b>14,086,161</b>	<b>11,739,324</b>	<b>13,088,873</b>	<b>17,968,166</b>	<b>19,384,995</b>
<b>Total primary government</b>	<b>87,216,106</b>	<b>90,071,660</b>	<b>105,124,813</b>	<b>121,218,566</b>	<b>133,111,600</b>
<b>Change in net assets:</b>					
Governmental activities	25,687,958	20,460,855	30,862,617	30,970,634	43,135,972
Business-type activities	18,294,906	15,132,682	16,598,368	23,387,275	26,171,986
<b>Total primary government</b>	<b>\$43,982,864</b>	<b>\$35,593,537</b>	<b>\$47,460,985</b>	<b>\$54,357,909</b>	<b>\$69,307,958</b>

Note: City of Round Rock, Texas first applied GASB Statement No. 34 in fiscal year 2003; therefore, government-wide financial information for years prior to fiscal year 2003 is not available.

**Fund Balances of Governmental Funds****Last Ten Fiscal Years**

(Modified Accrual Basis of Accounting)

	1998	1999	2000	2001
General fund-				
Reserved	\$-	\$-	\$-	\$-
Unreserved	13,695,770	17,022,971	19,881,188	22,185,654
Total general fund	\$13,695,770	\$17,022,971	\$19,881,188	\$22,185,654
All other governmental funds-				
Reserved for-				
Federal seizure	\$100,837	\$103,298	\$121,389	\$131,924
Non-current loans receivable	23,140	19,181	19,181	19,181
Debt service	1,083,021	1,876,382	1,471,892	2,132,743
Nonexpendable endowments	100,000	100,000	100,000	100,000
Authorized construction	21,138,176	23,358,845	26,673,808	31,551,635
Unreserved, reported in-				
Special revenue funds	3,468,957	6,600,155	13,147,967	16,005,647
Capital projects funds	2,854,950	4,291,154	7,173,012	13,307,241
Permanent fund	10,387	7,122	7,361	3,969
Total all other governmental funds	\$28,779,468	\$36,356,137	\$48,714,610	\$63,252,340

**Fund Balances of Governmental Funds (Cont.)****Last Ten Fiscal Years**

(Modified Accrual Basis of Accounting)

2002	2003	2004	2005	2006	2007
\$-	\$46,600	\$23,200	\$-	\$-	\$-
23,261,921	25,204,136	26,759,957	28,705,017	32,472,684	34,340,001
\$23,261,921	\$25,250,736	\$26,783,157	\$28,705,017	\$32,472,684	\$34,340,001
\$36,633	\$84,044	\$112,857	\$357,985	\$391,661	\$343,448
19,181	19,181	19,181	19,181	19,181	19,181
2,074,841	2,304,816	2,338,493	2,600,354	3,200,508	3,058,395
100,000	100,000	100,000	100,000	-	-
66,939,857	58,100,810	79,421,798	75,863,062	70,912,738	115,324,128
23,560,762	10,411,681	5,519,397	4,535,452	4,731,971	5,876,872
15,251,568	25,872,318	24,633,882	26,432,736	29,682,330	32,022,916
6,096	7,437	8,611	4,262	-	-
\$107,988,938	\$96,900,287	\$112,154,219	\$109,913,032	\$108,938,389	\$156,644,940



## Changes in Fund Balances of Governmental Funds

## Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	1998	1999	2000	2001
<b>Revenues-</b>				
Taxes and franchise	\$29,617,637	\$39,598,214	\$47,424,826	\$58,333,682
Licenses, permits and fees	669,622	743,791	970,656	799,550
Charges for services	1,611,370	1,609,133	2,268,857	3,010,382
Fines and forfeitures	898,496	879,865	729,172	834,185
Intergovernmental	88,713	694,221	1,122,445	1,260,810
Hotel occupancy tax	434,356	616,483	1,017,826	1,354,429
Investment and other	2,653,755	3,200,016	4,124,001	5,508,858
Contributions	17,697	7,657,065	11,323,039	791,421
Total revenues	35,991,646	54,998,788	68,980,822	71,893,317
<b>Expenditures-</b>				
General government	6,440,010	8,897,742	11,979,536	14,675,517
Public safety	9,583,146	10,958,903	12,698,746	15,074,503
Public works	3,122,374	4,035,009	5,234,245	6,240,934
Culture and recreation	3,318,654	4,079,773	5,170,540	7,232,737
Capital projects	8,658,863	20,499,156	40,367,935	30,831,239
Debt service-				
Principal retirement	4,244,493	4,268,300	4,156,328	5,095,748
Interest and fiscal charges	3,042,789	3,320,740	3,739,412	4,938,673
Other charges	-	-	-	-
Total expenditures	38,410,329	56,059,623	83,346,742	84,089,351
Excess of revenues over (under) expenditures	(2,418,683)	(1,060,835)	(14,365,920)	(12,196,034)
<b>Other financing sources (uses)-</b>				
Proceeds from sale of capital assets	-	-	-	-
Lease purchase proceeds	250,000	500,000	525,000	1,000,000
Issuance of debt	16,436,240	8,183,664	26,423,117	25,435,000
Premium on bonds issued	-	-	-	-
Payment to refunded bond excrow agent	(5,116,489)	-	-	-
Transfers in	7,602,084	10,914,358	20,770,546	20,430,957
Transfers out	(4,067,210)	(7,633,317)	(18,136,054)	(17,827,727)
Total other financing sources (uses)	15,104,625	11,964,705	29,582,609	29,038,230
Net change in fund balances	\$12,685,942	\$10,903,870	\$15,216,689	\$16,842,196
Capital outlay including amounts reported under departmental current expenditures	\$10,117,606	\$22,503,476	\$43,457,868	\$34,495,580
Debt service as a percentage of noncapital expenditures	25.8%	22.6%	19.8%	20.2%



## Changes in Fund Balances of Governmental Funds (Cont.)

## Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

2002	2003	2004	2005	2006	2007
\$59,029,046	\$66,699,982	\$71,743,446	\$83,437,892	\$91,672,097	\$99,100,555
628,550	801,108	679,754	1,218,975	970,570	1,585,091
3,282,764	3,451,103	3,727,507	4,100,595	4,311,153	3,569,077
1,078,089	1,043,055	1,286,754	1,455,280	1,696,474	1,849,523
735,590	754,431	746,042	885,038	1,165,978	2,578,680
1,477,050	1,618,744	1,650,148	1,905,049	2,268,619	2,838,689
3,701,703	3,610,459	2,637,520	4,853,019	8,640,878	11,424,988
269,114	828,134	626,201	1,258,618	165,670	826,807
70,201,906	78,807,016	83,097,372	99,114,466	110,891,439	123,773,410
15,071,967	17,231,171	18,343,416	20,638,875	22,163,330	22,207,904
16,767,233	18,099,093	19,818,241	21,674,409	25,785,545	28,456,892
6,448,449	7,277,171	7,430,727	7,587,502	8,506,994	8,719,701
7,568,798	8,412,271	9,088,693	9,382,752	10,021,489	10,711,796
19,412,193	25,564,047	20,138,116	27,972,915	36,896,924	36,542,219
5,777,190	5,179,568	6,879,318	7,518,388	7,090,383	11,940,981
5,732,117	8,381,599	7,343,728	8,046,683	7,698,552	7,052,015
-	-	929,692	313,483	-	1,447,120
76,777,947	90,144,920	89,971,931	103,135,007	118,163,217	127,078,628
(6,576,041)	(11,337,904)	(6,874,559)	(4,020,541)	(7,271,778)	(3,305,218)
-	-	-	-	1,423,235	-
575,000	-	575,000	600,000	600,000	3,250,000
60,448,959	-	31,945,000	19,915,000	6,201,378	80,110,000
-	-	1,209,144	1,361,510	-	573,448
(11,084,861)	-	(12,803,761)	(20,927,719)	-	(32,722,583)
13,565,477	14,761,767	18,998,512	27,802,722	29,387,915	45,681,150
(11,115,669)	(12,523,699)	(16,262,983)	(25,050,299)	(27,547,726)	(44,012,929)
52,388,906	2,238,068	23,660,912	3,701,214	10,064,802	52,879,086
\$45,812,865	\$(9,099,836)	\$16,786,353	\$(319,327)	\$2,793,024	\$49,573,868
\$20,906,177	\$26,877,769	\$21,407,334	\$29,621,906	\$38,693,259	\$39,815,761
20.6%	21.4%	22.1%	21.6%	18.6%	21.8%

## Actual and Taxable Assessed Value of Property

## Last Ten Years

Fiscal Year	Actual Assessed Value			Less: Tax Exempt Property	Total Taxable Assessed Valuation	Total Direct Tax Rate
	Real Property	Personal Property	Total			
	\$	\$	\$	\$	\$	\$
1998	2,077,547,602	428,959,755	2,506,507,357	201,165,548	2,305,341,809	0.3770
1999	2,306,196,524	486,851,223	2,793,047,747	224,652,682	2,568,395,065	0.3850
2000	2,670,155,112	504,988,781	3,175,143,893	198,291,225	2,976,852,668	0.3629
2001	3,270,519,641	712,609,336	3,983,128,977	260,491,609	3,722,637,368	0.3303
2002	3,977,561,419	853,720,952	4,831,282,371	333,154,352	4,498,128,019	0.3221
2003	4,536,275,722	832,454,143	5,368,729,865	309,696,551	5,059,033,314	0.3422
2004	4,603,800,464	786,481,840	5,390,282,304	250,319,487	5,139,962,817	0.3571
2005	4,794,995,393	726,483,588	5,521,478,981	190,331,290	5,331,147,691	0.3797
2006	5,199,431,315	749,984,473	5,949,415,788	175,933,206	5,773,482,582	0.3711
2007	5,929,650,836	783,793,471	6,713,444,307	198,475,704	6,514,968,603	0.3711

Source: Williamson Central Appraisal District

Note - Property in the City is assessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$100 of assessed value.

## Property Tax Rates- Direct and Overlapping Governments

Per \$100 of Assessed Value  
Last Ten Years

Fiscal Year	City Direct Rates			Overlapping Rates		Total Direct and Overlapping Rates
	Operating Rate	Debt Service Rate	Total Direct	Round Rock Independent School District	Williamson County	
	\$	\$	\$	\$	\$	\$
1998	0.1710	0.2060	0.3770	1.6396	0.2960	2.3126
1999	0.1746	0.2104	0.3850	1.7575	0.2990	2.4424
2000	0.1783	0.1846	0.3629	1.7111	0.2995	2.3735
2001	0.159	0.1713	0.3303	1.7086	0.3477	2.3866
2002	0.1792	0.1429	0.3221	1.7387	0.3543	2.4151
2003	0.1941	0.1481	0.3422	1.7924	0.4154	2.5500
2004	0.2018	0.1553	0.3571	1.8643	0.4482	2.6696
2005	0.2092	0.1705	0.3797	1.8572	0.4789	2.7158
2006	0.2089	0.1622	0.3711	1.8334	0.4997	2.7042
2007	0.2164	0.1547	0.3711	1.6406	0.4997	2.5114

Source: Williamson County Tax Office

## Principal Property Taxpayers

Current Year and Nine Years Ago

Name of Taxpayer	2007			1998		
	Net Assessed Valuation	Rank	% of Total Net Assessed Valuation	Net Assessed Valuation	Rank	% of Total Net Assessed Valuation
Dell Computer Holdings, LP	\$194,498,569	1	2.985%	\$105,031,146	1	4.556%
Baltgem Development Corp.	89,922,556	2	1.380	-	-	-
Toppan Photomasks, Inc.	64,471,351	3	0.990	-	-	-
Dell Computer Corp.	61,470,057	4	0.944	-	-	-
Columbia/St. David Healthcare	54,099,616	5	0.830	-	-	-
TXU Electric Delivery Co.	40,319,229	6	0.619	17,590,607	9	0.763
Drever, Limestone, LP	33,440,000	7	0.513	-	-	-
2800 La Frontera #1A, LTD	29,697,634	8	0.456	-	-	-
CPG Round Rock, LP	27,979,206	9	0.429	-	-	-
Warner Ranch Associates, LP	26,616,320	10	0.409	-	-	-
Cypress Semiconductor	-	-	-	66,776,700	2	2.897
McNeil Consumer Products Co.	-	-	-	24,756,072	3	1.074
Res. Of Limestone Ridge, LTD	-	-	-	24,353,831	4	1.056
DuPont Photo Mask	-	-	-	19,760,076	5	0.857
Steeplechase Downs	-	-	-	18,850,000	6	0.818
Westinghouse Motor Company	-	-	-	18,432,137	7	0.800
Sysco Food Services	-	-	-	16,904,720	8	0.733
Southwestern Bell	-	-	-	16,768,229	10	0.727
	\$622,514,538		9.555%	\$329,223,518		14.281%



## Property Tax Levies and Collections

## Last Ten Years

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage Of Levy		Amount	Percentage Of Levy
	\$	\$	%	\$	\$	%
1998	8,781,495	8,601,905	97.95	173,437	8,775,342	99.93
1999	10,008,870	9,790,084	97.81	208,743	9,998,827	99.90
2000	10,945,988	10,686,138	97.63	234,544	10,920,682	99.77
2001	12,410,721	12,181,034	98.15	201,553	12,382,587	99.77
2002	14,556,117	14,335,048	98.48	184,554	14,519,602	99.75
2003	17,293,787	17,129,231	99.05	116,866	17,246,097	99.72
2004	18,330,900	18,117,224	98.83	165,839	18,283,063	99.74
2005	20,283,627	20,103,093	99.11	125,510	20,228,603	99.73
2006	21,442,944	21,260,880	99.15	112,696	21,373,576	99.68
2007	24,173,791	24,010,335	99.32	-	24,010,335	99.32

## Taxable Sales by Category

## Last Ten Calendar Years

Year	Retail Trade	Wholesale Trade	Services	Manufacturing	Utilities
1997	\$392,274,394	\$267,680,121	\$41,467,789	\$25,858,915	\$12,185,660
1998	505,585,336	351,229,337	51,849,137	25,164,801	13,640,254
1999	623,057,498	538,396,409	127,142,719	14,127,476	18,530,905
2000	768,898,220	597,548,751	196,444,145	19,815,573	24,734,436
2001	912,414,869	731,001,387	216,072,525	20,451,976	29,741,180
2002	1,002,120,502	719,007,415	216,666,201	22,555,006	33,689,361
2003	1,085,691,925	876,997,596	229,692,253	13,208,185	24,017,807
2004	1,125,319,697	924,947,365	245,301,178	19,188,881	13,748,708
2005	1,022,046,302	1,164,889,028	254,537,151	23,056,605	13,835,732
2006	1,204,017,407	1,286,347,769	221,260,860	20,117,751	15,736,435
	\$8,641,426,150	\$7,458,045,178	\$1,800,433,958	\$203,545,169	\$199,860,478

Source: Texas Comptroller of Public Accounts

Note: Sales information is not available on a fiscal year basis.

## Taxable Sales by Category (Cont.)

Last Ten Calendar Years

Construction	Finance, Real Estate	Other	Total	City Direct Sales Tax Rate	State Sales Tax Rate	Overlapping
\$12,853,681	\$465,058	\$6,849,649	\$759,635,267	1.5%	6.25%	7.75%
12,679,159	194,228	7,678,957	968,021,209	1.5%-2.0%	6.25%	8.25%
11,771,642	280,530	7,275,680	1,340,582,859	2.0%	6.25%	8.25%
11,026,539	422,839	7,908,943	1,626,799,446	2.0%	6.25%	8.25%
12,984,689	1,156,703	6,723,785	1,930,547,114	2.0%	6.25%	8.25%
12,140,945	1,031,156	6,041,356	2,013,251,942	2.0%	6.25%	8.25%
14,337,144	780,350	6,327,026	2,251,052,286	2.0%	6.25%	8.25%
13,090,903	568,076	7,268,203	2,349,433,011	2.0%	6.25%	8.25%
14,962,938	-	210,644,879	2,703,972,635	2.0%	6.25%	8.25%
16,882,448	-	136,663,624	2,901,026,294	2.0%	6.25%	8.25%
<b>\$132,730,088</b>	<b>\$4,898,940</b>	<b>\$403,382,102</b>	<b>\$18,844,322,063</b>			

## Financial Statistics

### Hotel Taxpayers/Hotel Occupancy Tax Collection History

#### Hotel Taxpayers

September 30, 2007

Taxpayer	Total Collections Year Ended September 30, 2007	Number of Rooms
La Quinta Inn	129,053	116
Courtyard by Marriott	181,386	113
Red Roof Inn	109,305	107
Baymont Inn	118,176	93
Best Western Executive Inn	93,372	67
Days Inn & Suites	48,242	49
Super 8 Motel	16,705	62
Extended Stay America # 6030	70,796	138
Wingate Inn	112,692	101
Holiday Inn	136,356	90
Residence Inn	200,292	96
Hilton Garden Inn	213,886	122
Comfort Suites	83,815	62
Springhill Suites	161,170	104
Hampton Inn	182,234	93
Staybridge Suites	113,774	81
Austin Marriott North	668,851	295
Candlewood Suites	66,995	98
Lodge at Warner Ranch	-	5
Extended Stay America # 6197	58,928	104
Country Inn & Suites	72,661	61
<b>Total</b>	<b>2,838,689</b>	<b>2,057</b>

#### Hotel Occupancy Tax Collection History By Quarter

Last Ten Years

Fiscal Year Ended 9-30	1st Quarter Oct. – Dec.	2nd Quarter Jan. – Mar.	3rd Quarter Apr. – June	4th Quarter July – Sept.	Total
	\$	\$	\$	\$	\$
1998	102,162	99,392	101,966	130,835	434,355
1999	121,858	134,096	163,087	197,442	616,483
2000	219,642	215,824	255,911	326,448	1,017,825
2001	323,789	308,735	333,479	388,426	1,354,429
2002	360,606	307,427	368,583	440,434	1,477,050
2003	401,794	367,136	410,803	439,011	1,618,744
2004	406,795	352,486	414,176	476,691	1,650,148
2005	448,789	401,171	476,219	578,870	1,905,049
2006	521,640	459,601	578,711	708,667	2,268,619
2007	594,826	695,452	729,813	818,598	2,838,689



## Ratios of Outstanding Debt by Type

Last Ten Years

Fiscal Year	Governmental Activities			Business-Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligations Bonds	Certificates of Obligation	Other Debt Obligations	Revenue Bonds			
	\$	\$	\$	\$	\$	%	\$
1998	47,290,000	14,338,000	1,322,901	8,808,475	71,759,376	6.43	1,410
1999	43,930,000	13,931,000	9,926,601	7,516,550	75,304,151	5.73	1,344
2000	40,705,000	24,299,000	25,902,273	6,139,625	97,045,898	6.15	1,608
2001	37,640,000	23,622,000	51,438,524	4,887,700	117,588,224	5.98	1,708
2002	71,835,000	20,805,000	64,873,333	3,560,775	161,074,108	7.37	2,198
2003	70,265,000	20,167,000	61,901,766	2,358,850	154,692,616	7.40	1,993
2004	87,965,000	18,279,000	59,615,448	1,206,925	167,066,373	7.57	2,042
2005	98,680,000	3,471,000	57,400,061	270,000	159,821,061	6.60	1,858
2006	95,020,000	2,968,000	61,274,055	-	159,262,055	6.17	1,774
2007	124,960,000	16,120,000	58,318,074	355,000	199,753,074	7.43	2,159

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

See the Schedule of Demographic and Economic Statistics for personal income and population data.

### Ratios of Net General Bonded Debt Outstanding To Assessed Value & Net Bonded Debt Per Capita

Last Ten Years

Fiscal Year Ended 9-30	<sup>1</sup> Population	Net Assessed Value (in thousands)	<sup>2</sup> Gross Bonded Debt	Amount Available in Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
		\$	\$	\$	\$	%	\$
1998	50,905	2,305,342	61,628,000 <sup>(2)</sup>	1,083,021	60,544,979	2.63	1,189
1999	56,030	2,568,395	57,861,000 <sup>(2)</sup>	1,876,382	55,984,618	2.18	999
2000	60,340	2,976,853	65,004,000 <sup>(2)</sup>	1,471,892	63,532,108	2.13	1,053
2001	68,835	3,722,637	61,262,000 <sup>(2)</sup>	2,132,743	59,129,257	1.59	859
2002	73,295	4,498,128	92,640,000 <sup>(2)</sup>	2,074,841	90,565,159	2.01	1,236
2003	77,600	5,059,033	90,432,000 <sup>(2)</sup>	2,304,816	88,127,184	1.74	1,136
2004	81,825	5,139,963	106,244,000 <sup>(2)</sup>	2,338,493	103,905,507	2.02	1,270
2005	86,000	5,331,148	102,151,000 <sup>(2)</sup>	2,600,354	99,550,646	1.87	1,158
2006	89,800	5,773,483	97,988,000 <sup>(2)</sup>	3,200,508	94,787,492	1.64	1,056
2007	92,500	6,514,969	141,080,000 <sup>(2)</sup>	3,058,395	138,021,605	2.12	1,492

Note: Includes Certificates of Obligation and General Obligation Bonds

<sup>1</sup> Source: Planning Department, City of Round Rock

<sup>2</sup> Gross bonded debt includes self-supporting debt funded by enterprise funds. Gross self-supporting debt totaled \$5,530,433 at September 30, 2007.

## Computation of Direct and Overlapping Debt

September 30, 2007

Name of Governmental Unit	Total General Debt Outstanding		Percentage Applicable to City of Round Rock	Amount Applicable to City of Round Rock
City of Round Rock	\$141,080,000	*	100.00%	\$141,080,000
Round Rock Independent School District	420,227,658	**	31.98	134,388,805
Williamson County	538,879,941	*	27.13	146,198,128
Georgetown ISD	149,454,977	**	0.01	14,945
Travis County	524,037,442	*	0.39	2,043,746
<b>Total</b>	<b>\$1,773,680,018</b>			<b>\$423,725,624</b>

\*Gross Debt as of 9-30-07

\*\*Gross Debt as of 6-30-07

Source: City of Round Rock Finance Department and Texas Municipal Reports

## Legal Debt Margin Information

## Last Ten Fiscal Years

	1998	1999	2000	2001
Debt limit	\$413,245,740	\$460,399,550	\$533,617,920	\$667,304,112
Total net debt applicable to limit	48,776,558	45,458,417	53,744,875	50,262,992
Legal debt margin	\$364,469,182	\$414,941,133	\$479,873,045	\$617,041,120

Total net debt applicable to the limit as a percentage of debt limit	11.80%	9.87%	10.07%	7.53%
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## Legal Debt Margin Calculation for Fiscal Year 2007

Total assessed value		\$6,514,968,603
Debt limit - Maximum serviceable at permitted allocation of \$1.50 per \$100 of assessed value		\$1,167,845,500
Amount of debt applicable to debt limit: Total General Obligation Debt	\$141,080,000	
Less:		
Amount available in Debt Service Fund	(3,058,395)	
Amounts considered self-supporting	(5,530,433)	
Total net debt applicable to debt limit		132,491,172
Legal debt margin		\$1,035,354,328

There is no direct debt limitation in the City Charter or under state law. The City operates under a Home Rule Charter (Article XI, Section 5, Texas Constitution), approved by voters in August, 1977, that limits the maximum tax rate, for all City purposes, to \$2.50 per \$100 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for general obligation debt service.

Assuming the maximum tax rate for debt service of \$1.50 on January 1, 2006, assessed valuation of \$6,514,968,603 at 100% collection, tax revenue of \$97,724,529 would be produced. This revenue could service the debt on \$1,167,845,500 issued as 20-year serial bonds at 5.50% (with level debt service payment).



**Legal Debt Margin Information (Cont.)****Last Ten Fiscal Years**

2002	2003	2004	2005	2006	2007
\$806,315,251	\$906,860,750	\$921,367,824	\$955,638,811	\$1,034,929,880	\$1,167,845,500
82,569,295	80,541,088	97,029,376	93,578,032	89,029,039	132,491,172
\$723,745,956	\$826,319,662	\$824,338,448	\$862,060,779	\$945,900,841	\$1,035,354,328
10.24%	8.88%	10.53%	9.79%	8.60%	11.34%

## Schedule of Revenue Bond Coverage

## Last Ten Years

Fiscal Year Ended 9-30	Gross Revenue <sup>1</sup>	Direct Operating Expenses <sup>2</sup>	Net Revenue Available for Debt Service	Debt Service Requirements Principal and Interest	Revenue Bond Coverage
	\$	\$	\$	\$	
1998	18,031,066	8,632,306	9,398,760	1,751,339	5.37
1999	19,065,800	8,762,007	10,303,793	1,745,175	5.90
2000	23,867,459	10,561,505	13,305,954	1,765,565	7.54
2001	24,333,346	12,645,648	11,687,698	1,575,210	7.42
2002	25,436,842	13,840,556	11,596,286	1,583,835	7.32
2003	24,895,722	15,328,369	9,567,353	1,392,358	6.87
2004	25,583,013	16,467,400	9,115,613	1,279,975	7.12
2005	28,197,344	18,452,453	9,744,891	1,016,058	9.59
2006	32,985,447	20,962,289	12,023,158	284,310	42.29
2007	31,921,522	21,369,755	10,551,767	5,966	1768.65

## Sources:

<sup>1</sup> Water and Sewer Fund operating and non-operating revenues.

<sup>2</sup> Water and Sewer Fund operating expenses, excluding depreciation.

## Demographic and Economic Statistics

### Last Ten Years

Fiscal Year	Population <sup>1</sup>	Personal Income	Per Capita Income <sup>2</sup>	Median Age <sup>3</sup>	Education Level in Years of Formal Schooling <sup>3</sup>	School Enrollment <sup>4</sup>	Unemployment Rate <sup>3</sup>
		\$	\$				%
1998	50,905	1,116,295,745	21,929	29.9	14.0	28,455	1.8
1999	56,030	1,314,071,590	23,453	30.0	14.1	30,100	1.5
2000	60,340	1,577,830,660	26,149	30.1	14.3	31,572	1.3
2001	68,835	1,965,376,920	28,552	30.5	14.2	32,652	3.9
2002	73,295	2,185,803,490	29,822	30.8	14.1	34,120	4.7
2003	77,600	2,090,544,000	26,940	31.2	14.2	35,579	4.7
2004	81,825	2,207,556,675	26,979	30.6	14.2	36,608	3.1
2005	86,000	2,423,308,000	28,178	30.5	14.3	37,909	3.7
2006	89,800	2,581,211,200	28,744	30.6	14.7	39,112	3.3
2007	92,500	2,686,755,000	29,046	31.0	14.7	40,342	3.5

#### Sources:

<sup>1</sup> Planning Department, City of Round Rock

<sup>2</sup> Texas Workforce Commission; data is for Williamson County, which is representative of the City; data for City not available.

<sup>3</sup> Round Rock Chamber of Commerce

<sup>4</sup> Round Rock Independent School District

## Principal Employers

## Current Year and Nine Years Ago

Name of Employer	2007			1998		
	Employees	Rank	% of Total City Employment	Employees	Rank	% of Total City Employment
			%			%
Dell, Inc.	10,000	1	20.59	8,000	1	25.29
Round Rock Independent School District	5,175	2	10.65	3,850	2	12.17
Sears Customer Care	1,300	3	2.68			
City of Round Rock, Texas	793	4	1.63	424	9	1.34
Round Rock Medical Center	710	5	1.46			
Texas Guaranteed Student Loan	670	6	1.38			
Dresser Wayne, Inc.	550	7	1.13	485	6	1.53
Toppan Photomask	368	8	0.76			
Michael Angelo's Gourmet Foods	350	9	0.72	450	7	1.42
Classic Automotive	349	10	0.72			
Farmer's Insurance				850	3	2.69
Amp Packaging & Carroll Touch				650	4	2.05
Westinghouse Motor Company				550	5	1.74
Tellabs Texas, Inc.				439	8	1.39
Sysco Foods				387	10	1.22

## Full-Time Equivalent City Government Employees by Function

## Last Ten Years

	Full-time Equivalent Employees as of September 30									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Function:										
General government	75	91	109	120	132	134	142	148	158	163
Public safety-										
Police-										
Officers	83	89	89	100	107	112	119	126	131	135
Civilians	30	31	35	37	42	41	47	47	55	58
Fire-										
Firefighters & officers	56	69	70	72	78	78	90	104	111	119
Civilians	2	2	3	4	4	4	4	4	4	5
Public works-										
Street	31	37	41	49	49	49	48	48	48	48
Shop	8	8	10	14	14	14	14	14	15	15
Culture & recreation-										
Library	25	26	27	23	24	26	27	28	29	29
Parks & Recreation	39	44	62	79	81	83	90	91	93	93
Water	59	60	65	66	78	80	90	93	92	93
Sewer	16	16	21	32	29	32	32	35	35	35
Total	424	473	532	596	638	653	703	738	771	793

Source: Finance Department, City of Round Rock

## Operating Indicators

## Last Ten Fiscal Years

	1998	1999	2000	2001
Function:				
Police-				
Arrests	2,494	2,389	1,836	1,512
Accident reports	1,077	2,712	2,095	2,675
Index crimes reported	1,154	1,037	1,053	2,061
Crimes per thousand residents	23.54	19.93	20.20	30.90
Officers per thousand of population	1.71	1.73	1.52	1.50
Fire-				
Incident volume	3,600	4,334	4,334	5,109
Priority calls answered	3,050	3,050	3,050	3,236
Non-emergency calls answered	550	1,284	1,284	1,873
Priority calls-response less than 6 minutes	80%	78%	78%	82%
Public Works-				
Street-				
Street resurfacing (lane miles)	69	76	81	81
Potholes repaired annually	N/A	N/A	N/A	2,500
Signals maintained	5	5	5	28
Shop-				
Work orders	2,700	2,750	2,975	2,960
Number of departments served	11	11	13	13
Culture and Recreation-				
Library-				
Number of items circulated	345,716	347,290	385,658	435,632
Number of card holders	25,400	26,713	27,333	35,637
Number of library visits	179,606	182,839	200,000	285,176
Parks & Recreation-				
Total park acres maintained	1,081	1,095	1,173	1,173
Number of athletic fields maintained	34	38	38	38
Number of trees planted	N/A	N/A	N/A	N/A
Number of recreation enrollees	100,027	99,586	112,783	255,670
Water-				
New connections	1,000	1,200	1,500	1,800
Line maintenance work orders	5,500	5,800	5,000	5,113
Average monthly consumption	307,000,000	334,000,000	412,000,000	385,000,000
Sewer-				
Average monthly treatment	225,300,000	245,100,000	234,110,666	262,719,166
Line feet reviewed for infiltration & inflow	30,000	30,000	35,000	35,000

Source: City of Round Rock Finance Department  
N/A - Data not available

## Operating Indicators (Cont.)

## Last Ten Fiscal Years

2002	2003	2004	2005	2006	2007
1,735	1,684	2,625	3,592	4,013	3,754
2,667	2,360	2,669	1,942	1,907	1,985
1,495	1,813	1,679	2,326	2,072	2,225
20.90	25.50	21.00	28.30	22.80	24.70
1.50	1.49	1.49	1.50	1.50	1.50
5,352	5,076	5,219	6,709	6,430	7,500
3,936	3,787	3,959	5,376	4,977	5,500
1,396	1,289	1,260	1,333	1,453	2,000
80%	83%	78%	86%	83%	88%
84	84	72	71	124	130
2,500	3,000	3,223	3,223	4,000	4,000
30	36	36	42	52	57
2,960	4,485	4,650	4,468	4,118	5,418
13	13	15	15	18	18
492,493	545,921	648,609	647,343	671,816	690,000
37,457	40,532	42,321	41,448	42,792	43,500
246,185	258,017	288,100	298,996	302,900	306,000
1,187	1,573	1,532	1,532	1,547	1,850
38	38	38	38	38	38
N/A	238	350	325	843	500
285,242	314,814	330,036	359,128	372,998	375,000
1,850	1,172	1,578	1,228	1,549	1,181
3,267	3,810	5,938	5,434	4,242	4,400
438,000,000	447,000,000	439,000,000	474,500,000	553,600,000	432,101,000
262,750,000	263,416,666	286,166,666	287,948,166	303,103,333	327,351,600
77,655	110,236	142,817	163,143	181,316	152,515

## Capital Asset Statistics

## Last Ten Fiscal Years

	1998	1999	2000	2001
Function:				
Police-				
Number of stations	1	1	1	1
Number of patrol units	56	79	87	103
Fire-				
Number of stations	4	4	5	5
Number of fire trucks	3	5	5	6
Public Works-				
Street-				
Lane miles	178	201	215	215
Drainage miles	74	81	90	90
Number of street lights	4,610	4,610	4,610	4,610
Number of traffic signals	5	5	5	28
Shop-				
Repair facilities	1	1	1	1
Number of bays	10	10	10	10
Culture and Recreation-				
Library-				
Number of library books	90,030	95,076	107,262	115,853
Number of library facilities	1	1	1	1
Parks & Recreation-				
Total park acres	1,081	1,095	1,173	1,173
Number of athletic fields	34	38	38	38
Number of parks	35	35	57	60
Number of tennis courts	9	9	9	9
Number of pools	3	3	3	3
Water-				
Number of miles of water lines	250	275	299	299
Pumping stations	12	13	14	14
Tanks	18	19	19	19
Treatment capacity (millions of gallons/day)	21	21	27	30
Sewer-				
Number of miles of sewer mains	175	198	200	220
Wastewater lift stations	14	16	16	16

Source: City of Round Rock Finance Department



## Capital Asset Statistics (Cont.)

## Last Ten Fiscal Years

2002	2003	2004	2005	2006	2007
1	1	1	1	1	1
103	120	126	136	142	186
5	5	5	6	6	6
6	8	9	10	10	11
220	220	266	898	997	1,036
92	92	92	92	92	92
4,610	4,610	4,656	4,702	4,796	5,034
30	36	36	42	52	57
1	1	1	1	1	1
10	19	19	19	19	19
130,000	134,899	150,436	160,559	133,111	147,000
1	1	1	1	1	1
1,187	1,573	1,532	1,532	1,547	1,850
38	38	38	38	38	38
76	72	70	52	52	57
9	9	21	23	23	23
4	4	4	4	5	5
299	394	394	425	458	481
14	14	14	14	14	14
19	18	18	18	18	18
35	48	48	48	48	48
220	242	242	355	365	376
13	12	12	11	11	11

## Top Ten Water Customers

September 30, 2007

Name of Customer	Type of Business	Water Consumption in Gallons	% of Total Water Consumption in Gallons
Fern Bluff Municipal Utility District	Municipal Utility District	271,971,600	5.486
Williamson County Municipal Utility District # 10	Municipal Utility District	157,991,300	3.187
Chandler Creek Municipal Utility District	Municipal Utility District	149,157,000	3.009
Vista Oaks Municipal Utility District	Municipal Utility District	105,587,500	2.130
Dell, Inc.	Electronic Equipment	103,174,000	2.081
Round Rock Independent School District	Public Schools	77,598,000	1.565
Michael Angelo's	Food Production	67,322,000	1.358
Cypress Semiconductor	Electronic Components	40,823,100	0.823
Cintas Corp.	Uniform Rental	38,153,100	0.770
Aquasource--Tonkawa Springs	Water Service Provider	36,827,000	0.743
Total		1,048,604,600	21.152

**Water/Sewer Retail Rates**

September 30, 2007

**Water rates for retail customers inside the City limits are as follows:**

<b>Volume Rate</b>	<b>Monthly Service Charge</b>	
\$2.02 per 1,000 gallons of water used by all customers	Meter Size Base Serving Customer	Monthly Water Service Charge \$
	5/8 inch	11.95
	3/4 inch	16.66
	1 inch	26.30
	1 1/2 inch	50.39
	2 inch	79.31
	3 inch	146.78
	4 inch	243.17
	6 inch	758.15
	8 inch	1,325.15
	10 inch	2,081.15
	12 inch	2,553.65

**Sewer rates for retail customers inside the City limits are as follows:**

<b>Volume Rate</b>	<b>Monthly Service Charge</b>	
\$2.63 per 1,000 gallons of water used by all customers*	Meter Size Base Serving Customer	Monthly Sewer Service Charge \$
	5/8 inch	10.31
	3/4 inch	13.45
	1 inch	19.29
	1 1/2 inch	35.17
	2 inch	54.22
	3 inch	98.68
	4 inch	162.20
	6 inch	478.06
	8 inch	834.22
	10 inch	1,309.10
	12 inch	1,605.90

\*Sewer customers' volume is measured as the rate per 1,000 gallons of the lesser of a three month winter average or actual water use.

